

City of Little Rock, Arkansas
Monthly Financial Report
General Fund
For the Period Ended December 31, 2014
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Dec 31, 2013 Unaudited
REVENUES:					
1 General property taxes	\$26,248,180	\$26,248,180	\$26,685,437	\$437,257	\$25,833,875
2 Sales taxes	95,383,886	95,383,886	96,445,300	1,061,414	95,175,603
3 Licenses and permits	11,016,200	11,016,200	11,081,899	65,699	10,565,824
4 Intergovernmental	7,002,433	7,002,433	7,002,433	0	6,302,466
5 Charges for services	10,927,813	10,927,813	10,441,009	(486,804)	10,108,557
6 Fines and fees	3,009,875	3,009,875	2,984,703	(25,172)	3,232,544
7 Utility franchise fees	28,273,500	28,273,500	28,141,320	(132,180)	27,955,604
8 Investment income	200,000	200,000	345,454	145,454	(58,336)
9 Miscellaneous	767,900	767,900	1,508,429	740,529	1,004,570
10 TOTAL REVENUES	<u>182,829,787</u>	<u>182,829,787</u>	<u>184,635,985</u>	<u>1,806,198</u>	<u>180,120,707</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
11 General Administration	25,661,788	25,661,788	25,830,908	(169,120)	24,516,597
12 Board of Directors	338,527	338,527	322,119	16,408	276,766
13 Community Programs	490,370	490,370	461,520	28,850	372,737
14 City Attorney	1,692,254	1,692,254	1,671,152	21,102	1,565,809
15 District Court - First Division (Criminal)	1,375,750	1,375,750	1,291,042	84,708	1,179,375
16 District Court - Third Division (Environmental)	621,029	621,029	607,294	13,735	583,991
17 District Court - Second Division (Traffic)	1,247,286	1,247,286	1,232,380	14,906	1,186,390
18 Finance	3,088,125	3,088,125	3,070,989	17,136	2,900,097
19 Human Resources	1,677,692	1,677,692	1,653,539	24,153	1,519,584
20 Information Technology	4,183,585	4,183,585	4,096,076	87,509	3,788,479
21 Planning and Development	2,250,412	2,250,412	2,134,460	115,952	2,052,072
22 TOTAL GENERAL GOVERNMENT	<u>42,626,818</u>	<u>42,626,818</u>	<u>42,371,479</u>	<u>255,339</u>	<u>39,941,897</u>
23 PUBLIC WORKS	1,050,592	1,050,592	1,050,059	533	974,942
24 PARKS & RECREATION	9,231,574	9,231,574	9,051,022	180,552	8,545,043
25 RIVERMARKET	1,208,675	1,208,675	1,227,229	(18,554)	1,188,197
26 GOLF	2,187,165	2,187,165	2,376,312	(189,147)	2,386,862
27 JIM DAILEY FITNESS & AQUATICS	897,168	897,168	874,928	22,240	847,286
28 ZOO	6,143,673	6,143,673	6,546,205	(402,532)	6,056,684
29 FIRE	45,497,791	45,497,791	45,464,926	32,865	43,859,037
30 POLICE	65,487,491	65,487,491	66,191,838	(704,347)	63,887,472
31 HOUSING & NEIGHBORHOOD PROGRAMS	4,710,980	4,710,980	4,726,527	(15,547)	4,955,826
32 VACANCY SAVINGS	0	0	0	0	0
33 TOTAL EXPENDITURES	<u>179,041,927</u>	<u>179,041,927</u>	<u>179,880,525</u>	<u>(838,598)</u>	<u>172,643,245</u>
34 REVENUES OVER (UNDER) EXPENDITURES	<u>3,787,860</u>	<u>3,787,860</u>	<u>4,755,460</u>	<u>967,600</u>	<u>7,477,461</u>
OTHER FINANCING SOURCES/(USES):					
35 TRANSFERS IN	7,036,743	7,036,743	7,039,103	2,360	5,411,301
36 TRANSFERS OUT	(10,824,603)	(10,824,603)	(10,932,111)	(107,508)	(11,664,784)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
37 EXPENDITURES AND OTHER FINANCING USES	0	0	862,452	862,452	1,223,978
38 BEGINNING FUND BALANCE	19,598,183	19,598,183	19,598,183	0	18,374,205
39 ENDING FUND BALANCE (Notes 1 and 2)	<u>\$19,598,183</u>	<u>\$19,598,183</u>	<u>\$20,460,635</u>	<u>\$862,452</u>	<u>\$19,598,183</u>

Note 1: Total encumbrances included in the reported expenditures are \$.

Note 2: This presentation includes Fund 100A restricted reserves of \$9,418,000.

City of Little Rock, Arkansas
 Monthly Financial Report
 General Fund Special Projects Fund
 For the Period Ended December 31, 2014
 (Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable (Unfavorable)	Dec 31, 2013 <u>Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$82,606	\$82,606	\$74,964
2 Intergovernmental	0	0	0	0	20,600
3 Interest income	0	0	0	0	0
4 Miscellaneous	0	0	448,449	448,449	384,243
5 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>531,055</u>	<u>531,055</u>	<u>479,807</u>
EXPENDITURES:					
6 Mayor	0	0	0	0	0
7 City Manager	0	0	1,439,046	(1,439,046)	1,026,424
8 City Attorney	0	0	1,420	(1,420)	4,012
9 Finance	0	0	0	0	875
10 Information Technology	0	0	0	0	356,447
11 Human Resources	0	0	26,210	(26,210)	25,129
12 Planning	0	0	0	0	0
13 Community Programs	0	0	5,112,395	(5,112,395)	4,017,784
14 Public Works	0	0	1,125,898	(1,125,898)	1,723,189
15 Parks and Recreation	0	0	292,216	(292,216)	774,433
16 Jim Dailey Fitness and Aquatics	0	0	30,000	(30,000)	0
16 Fire	0	0	75,000	(75,000)	249,986
17 Police	0	0	1,808,445	(1,808,445)	1,074,476
18 Housing	0	0	1,070,446	(1,070,446)	947,163
19 Fleet	0	0	874,082	(874,082)	851,532
20 Zoo	0	0	135,182	(135,182)	404,650
21 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>11,990,339</u>	<u>(11,990,339)</u>	<u>11,456,099</u>
22 REVENUES OVER (UNDER) EXPENDITURES	0	0	(11,459,284)	(11,459,284)	(10,976,292)
OTHER FINANCING SOURCES (USES):					
23 Transfers In	0	0	10,011,611	10,011,611	19,141,275
24 Transfers Out	0	0	(67,371)	(67,371)	(383,739)
25 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(1,515,043)	(1,515,043)	7,781,244
26 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>15,926,526</u>	<u>15,926,526</u>	<u>8,145,280</u>
27 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$14,411,481</u>	<u>\$14,411,483</u>	<u>\$15,926,526</u>

Note 1: As of December 31, 2014, fund balance is composed of 209 projects utilizing full fund balance.

City of Little Rock, Arkansas
Monthly Financial Report
Street Fund
For the Period Ended December 31, 2014
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Dec 31, 2013 <u>Unaudited</u>
REVENUES:					
1 General property taxes	\$5,473,400	\$5,473,400	\$5,420,858	(\$52,542)	\$5,247,491
2 Intergovernmental	12,100,000	12,100,000	12,824,949	724,949	10,542,380
3 Charges for services	10,000	10,000	13,615	3,615	13,355
4 Investment income	5,000	5,000	64,416	59,416	(8,922)
5 Miscellaneous	50,000	50,000	313,805	263,805	149,300
6 TOTAL REVENUES	<u>17,638,400</u>	<u>17,638,400</u>	<u>18,637,642</u>	<u>999,242</u>	<u>15,943,604</u>
EXPENDITURES:					
Public Works:					
7 General Administration	1,058,292	1,058,292	606,125	452,167	759,294
8 Operations Administration	597,031	597,031	575,599	21,432	526,884
9 Street & Drainage Maintenance	8,586,915	8,586,915	6,907,687	1,679,228	6,076,025
10 Storm Drainage Maintenance	925,032	925,032	809,776	115,256	831,054
11 Work Pool	170,122	170,122	108,783	61,339	121,048
12 Resource Control & Scheduling	406,340	406,340	378,794	27,546	393,203
13 Control Devices	912,809	912,809	822,003	90,806	832,037
14 Signals	701,003	701,003	589,109	111,894	624,835
15 Parking Meters	106,689	106,689	105,551	1,138	98,144
16 Civil Engineering	1,486,133	1,486,133	1,317,466	168,667	1,259,144
17 Traffic Engineering	3,277,281	3,277,281	3,355,224	(77,943)	3,379,342
18 Parking Enforcement	287,162	287,162	214,830	72,332	218,796
19 TOTAL EXPENDITURES	<u>18,514,809</u>	<u>18,514,809</u>	<u>15,790,946</u>	<u>2,723,863</u>	<u>15,119,806</u>
20 REVENUES OVER (UNDER) EXPENDITURES	(876,409)	(876,409)	2,846,696	3,723,105	823,798
OTHER FINANCING SOURCES (USES):					
21 Transfers In	1,725,296	1,725,296	1,594,968	(130,328)	1,639,026
22 Transfers Out	(848,887)	(848,887)	(1,375,261)	(526,374)	(216,217)
23 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	3,066,402	3,066,402	2,246,607
24 BEGINNING FUND BALANCE	<u>5,846,782</u>	<u>5,846,782</u>	<u>5,846,782</u>	<u>0</u>	<u>3,600,174</u>
25 ENDING FUND BALANCE (Note 1)	<u>\$5,846,782</u>	<u>\$5,846,782</u>	<u>\$8,913,184</u>	<u>\$3,066,402</u>	<u>\$5,846,782</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.
The December 31, 2014 fund balance in Fund 205 is \$384,148.

City of Little Rock, Arkansas
 Monthly Financial Report
 Street Fund Special Projects Fund
 For the Period Ended December 31, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2013 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	0	0	0
3 Miscellaneous	0	0	0	0	608
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>608</u>
EXPENDITURES:					
5 Public Works	0	0	671,532	(671,532)	31,955
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>671,532</u>	<u>(671,532)</u>	<u>31,955</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(671,532)	(671,532)	(31,347)
OTHER FINANCING SOURCES (USES):					
8 Transfers In	0	0	914,044	0	0
9 Transfers Out	0	0	0	0	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	242,512	(671,532)	(31,347)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>141,636</u>	<u>141,636</u>	<u>172,983</u>
12 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$384,148</u>	<u>(\$529,896)</u>	<u>\$141,636</u>

Note 1: As of December 31, 2014, special project commitments for 6 projects utilizing full fund balance.

City of Little Rock, Arkansas
Monthly Financial Report
Seized Money Fund
For the Period Ended December 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2013 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	768	768	1,113
3 Miscellaneous	0	0	295,814	295,814	298,200
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>296,582</u>	<u>296,582</u>	<u>299,313</u>
EXPENDITURES:					
5 Police	0	0	163,724	(163,724)	270,325
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>163,724</u>	<u>(163,724)</u>	<u>270,325</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	132,858	132,858	28,988
OTHER FINANCING SOURCES (USES):					
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	132,858	132,858	28,988
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(28,988)</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$132,858</u>	<u>\$132,858</u>	<u>\$0</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on April 21, 2015.

City of Little Rock, Arkansas
Monthly Financial Report
Special Projects Fund
For the Period Ended December 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2013 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$525,697	\$525,697	\$513,071
2 Charges for services	0	0	1,371,201	1,371,201	1,150,689
3 Fines and fees	0	0	1,057,702	1,057,702	1,162,095
4 Interest income	0	0	15,490	15,490	(8,982)
5 Miscellaneous	0	0	992,471	992,471	2,177,019
6 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>3,962,560</u>	<u>3,962,560</u>	<u>4,993,892</u>
EXPENDITURES:					
7 General Government	0	0	0	0	0
8 City Manager	0	0	147,011	(147,011)	136,497
9 Community Programs	0	0	50,480	(50,480)	45,342
10 City Attorney	0	0	0	0	0
11 District Court - First Division (Criminal)	0	0	10,743	(10,743)	37,524
12 District Court - Second Division (Traffic)	0	0	11,509	(11,509)	52,211
13 District Court - Third Division (Environmental)	0	0	7,904	(7,904)	1,230
14 Finance	0	0	781,091	(781,091)	771,718
15 Human Resources	0	0	210,421	(210,421)	206,959
16 Information Technology	0	0	2,065	(2,065)	0
17 Planning	0	0	19,900	(19,900)	44,310
18 Fleet	0	0	496,634	(496,634)	81,138
19 Public Works	0	0	67,374	(67,374)	436,678
20 Parks and Recreation	0	0	1,175,955	(1,175,955)	3,842,896
21 Jim Dailey Fitness & Aquatics	0	0	348,847	(348,847)	0
22 Fire	0	0	369,761	(369,761)	462,970
23 Police	0	0	186,344	(186,344)	659,738
24 Housing	0	0	304,366	(304,366)	245,079
25 Zoo	0	0	0	0	24,273
26 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>4,190,404</u>	<u>(4,190,404)</u>	<u>7,048,563</u>
27 REVENUES OVER (UNDER) EXPENDITURES	0	0	(227,844)	(227,844)	(2,054,671)
OTHER FINANCING SOURCES (USES):					
28 Transfers In	0	0	0	0	200,000
29 Transfers Out	0	0	(100,000)	(100,000)	(134,568)
30 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(327,844)	(327,844)	(1,989,239)
31 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>2,517,066</u>	<u>2,517,066</u>	<u>4,506,304</u>
32 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$2,189,221</u>	<u>\$2,189,221</u>	<u>\$2,517,066</u>

Note 1: Fund balance is comprised of 88 special projects with appropriations totaling \$4,736,805 and 9 special projects with negative balances of \$2,540,740.

City of Little Rock, Arkansas
Monthly Financial Report
Infrastructure Fund
For the Period Ended December 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2013 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	1,002	1,002	48
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,002</u>	<u>1,002</u>	<u>48</u>
EXPENDITURES:					
4 Public Works	0	0	0	0	43,177
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>43,177</u>
5 REVENUES OVER (UNDER) EXPENDITURES	0	0	1,002	1,002	(43,128)
OTHER FINANCING SOURCES (USES):					
6 Transfers In	0	0	0	-	265
7 Transfers Out	0	0	(1,002)	(1,002)	0
8 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	0	0	(42,863)
9 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>42,863</u>
10 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on April 21, 2015.

City of Little Rock, Arkansas
Monthly Financial Report
Grant Fund
For the Period Ended December 31, 2014
(Unaudited)

	<u>Budget</u>	YTD <u>Budget</u>	YTD Revenues and <u>Expenditures</u>	Variance Favorable <u>(Unfavorable)</u>	Dec 31, 2013 <u>Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$3,490,551	\$3,490,551	\$7,668,239
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	12,226	12,226	159
4 Miscellaneous	0	0	339,921	339,921	(29,733)
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>3,842,699</u>	<u>3,842,699</u>	<u>7,638,665</u>
EXPENDITURES:					
5 General Government	0	0	2,195,440	(2,195,440)	3,315,159
6 Public Works	0	0	454,368	(454,368)	1,747,021
7 Parks & Recreation	0	0	376,787	(376,787)	103,857
8 Fleet	0	0	23,775	(23,775)	335,000
9 Fire	0	0	0	0	59,590
10 Police	0	0	847,210	(847,210)	1,046,767
11 Housing	0	0	1,000	(1,000)	0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>3,898,580</u>	<u>(3,898,580)</u>	<u>6,607,395</u>
12 REVENUES OVER (UNDER) EXPENDITURES	0	0	(55,881)	(55,881)	1,031,270
OTHER FINANCING SOURCES (USES):					
13 Transfers In	0	0	0	0	0
14 Transfers Out	0	0	0	0	0
15 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(55,881)	(55,881)	1,031,270
16 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,028,873</u>	<u>1,028,873</u>	<u>(2,397)</u>
17 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$972,992</u>	<u>\$972,992</u>	<u>\$1,028,873</u>

Expenditures include:	
Expended	\$3,898,580
Encumbered	<u>0</u>
	<u>\$3,898,580</u>

City of Little Rock, Arkansas
Monthly Financial Report
Emergency 911 Fund
For the Period Ended December 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2013 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$1,306,747	\$1,306,747	\$1,346,564
2 Interest income	0	0	123	123	45
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,306,869</u>	<u>1,306,869</u>	<u>1,346,610</u>
EXPENDITURES:					
5 Police	0	0	1,306,869	(1,306,869)	1,264,798
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,306,869</u>	<u>(1,306,869)</u>	<u>1,264,798</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	0	0	81,811
OTHER FINANCING SOURCES (USES):					
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	0	0	81,811
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>84,634</u>	<u>84,634</u>	<u>2,823</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$84,633</u>	<u>\$84,633</u>	<u>\$84,634</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on April 21, 2015.

City of Little Rock, Arkansas
Monthly Financial Report
Community Development Block Grant Fund
For the Period Ended December 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2013 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$1,567,233	\$1,567,233	\$1,832,691
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	(29)	(29)	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,567,203</u>	<u>1,567,203</u>	<u>1,832,691</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	1,669,113	(1,669,113)	1,675,639
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,669,113</u>	<u>(1,669,113)</u>	<u>1,675,639</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(101,910)	(101,910)	157,053
OTHER FINANCING SOURCES (USES):					
9 Transfers In	0	0	0	0	173,268
10 Transfers Out	0	0	0	0	(40,501)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(101,910)	(101,910)	289,820
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,318,968</u>	<u>1,318,968</u>	<u>1,029,148</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,217,059</u>	<u>\$1,217,059</u>	<u>\$1,318,968</u>

Expenditures include:	
Expended	\$1,669,113
Encumbered	-
	<u>\$1,669,113</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 HIPP Fund
 For the Period Ended December 31, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2013 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$1,355,041	\$1,355,041	\$729,869
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,355,041</u>	<u>1,355,041</u>	<u>729,869</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	1,302,562	(1,302,562)	821,425
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,302,562</u>	<u>(1,302,562)</u>	<u>821,425</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	52,479	52,479	(91,556)
OTHER FINANCING SOURCES (USES):					
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	52,479	52,479	(91,556)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>350,660</u>	<u>350,660</u>	<u>442,217</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$403,140</u>	<u>\$403,140</u>	<u>\$350,660</u>

Expenditures include:	
Expended	\$1,302,562
Encumbered	<u>-</u>
	<u>\$1,302,562</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 NHSP Fund
 For the Period Ended December 31, 2014
 (Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Dec 31, 2013 Unaudited
REVENUES:					
1 Intergovernmental	\$0	\$0	\$26,603	\$26,603	\$66,493
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	231	231	(231)
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>26,834</u>	<u>26,834</u>	<u>66,262</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	50,516	(50,516)	66,762
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>50,516</u>	<u>(50,516)</u>	<u>66,762</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(23,682)	(23,682)	(500)
OTHER FINANCING SOURCES (USES):					
9 Loan Proceeds	0	0	0	0	0
10 Transfers In	0	0	0	0	40,501
11 Transfers Out	0	0	0	0	0
12 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>0</u>	<u>0</u>	<u>(23,682)</u>	<u>(23,682)</u>	<u>40,001</u>
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>63,693</u>	<u>63,693</u>	<u>23,692</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$40,011</u>	<u>\$40,011</u>	<u>\$63,693</u>

Expenditures include:

Expended	\$50,516
Encumbered	<u>0</u>
	<u>\$50,516</u>

City of Little Rock, Arkansas
Monthly Financial Report
Short Term Capital Fund
For the Period Ended December 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2013 Unaudited</u>
REVENUES:					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	1,538	1,538	(364)
3 Donations	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,538</u>	<u>1,538</u>	<u>(364)</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Public Works	0	0	9,324	(9,324)	221,367
7 Parks and Recreation	0	0	0	0	0
8 Fire	0	0	0	0	0
9 Police	0	0	86,944	(86,944)	246,683
10 Housing	0	0	0	0	0
11 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>96,268</u>	<u>(96,268)</u>	<u>468,051</u>
12 REVENUES OVER (UNDER) EXPENDITURES	0	0	(94,730)	(94,730)	(468,414)
OTHER FINANCING SOURCES (USES):					
13 Temporary Note Proceeds	0	0	0	0	302,172
14 Transfers Out	0	0	0	0	0
15 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(94,730)	(94,730)	(166,242)
16 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>121,975</u>	<u>121,975</u>	<u>288,217</u>
17 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$27,245</u>	<u>\$27,245</u>	<u>\$121,975</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on April 21, 2015.

City of Little Rock, Arkansas
 Monthly Financial Report
 2012-2021 Capital Project Fund
 For the Period Ended December 31, 2014
 (Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Dec 31, 2013 Unaudited
REVENUES:					
1 3/8 Cent Sales Tax	\$0	\$0	\$17,849,353	\$17,849,353	\$17,573,703
2 Interest income	0	0	354,412	354,412	(54,036)
3 Miscellaneous Income	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>18,203,764</u>	<u>18,203,764</u>	<u>17,519,666</u>
EXPENDITURES:					
5 General Government	0	0	1,004,731	(1,004,731)	3,674,676
6 Housing	0	0	0	0	0
7 Public Works	0	0	2,591,489	(2,591,489)	2,351,475
8 Parks and Recreation	0	0	1,252,657	(1,252,657)	1,981,049
9 Fire	0	0	597,078	(597,078)	38,095
10 Police	0	0	10,146,916	(10,146,916)	3,738,021
11 Fleet	0	0	4,874,653	(4,874,653)	1,648,292
12 Zoo	0	0	589,562	(589,562)	564,325
13 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>21,057,085</u>	<u>(21,057,085)</u>	<u>13,995,932</u>
14 REVENUES OVER (UNDER) EXPENDITURES	0	0	(2,853,321)	(2,853,321)	3,523,734
OTHER FINANCING SOURCES (USES):					
15 Temporary Note Proceeds	0	0	5,916,000	5,916,000	7,700,000
16 Transfers Out	0	0	(5,155,851)	(5,155,851)	(3,615,291)
17 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(2,093,171)	(2,093,171)	7,608,443
18 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>30,053,840</u>	<u>30,053,840</u>	<u>22,445,398</u>
19 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$27,960,670</u>	<u>\$27,960,670</u>	<u>\$30,053,840</u>
Expenditures include:					
	Expended	\$21,057,085			
	Encumbered	-			
	Total	<u>\$21,057,085</u>			

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on April 21, 2015.

City of Little Rock, Arkansas
Monthly Financial Report
1988 Capital Improvement Fund
For the Period Ended December 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2013 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$0	\$0	\$0
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	0	0	285
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>285</u>
EXPENDITURES:					
5 Public Works	0	0	0	0	0
6 Parks and Recreation	0	0	0	0	0
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	0	0	285
OTHER FINANCING SOURCES (USES):					
9 Transfer In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	0	0	285
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(285)</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

City of Little Rock, Arkansas
Monthly Financial Report
1998 Capital Improvement Fund
For the Period Ended December 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2013 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$0	\$0	\$0
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	5,123	5,123	428
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>5,123</u>	<u>5,123</u>	<u>428</u>
EXPENDITURES:					
5 Public Works	0	0	75,632	(75,632)	344,667
6 Housing	0	0	0	0	0
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>75,632</u>	<u>(75,632)</u>	<u>344,667</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(70,510)	(70,510)	(344,240)
OTHER FINANCING SOURCES (USES):					
9 Transfer In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(70,510)	(70,510)	(344,240)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>384,578</u>	<u>384,578</u>	<u>728,818</u>
13 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$314,068</u>	<u>\$314,068</u>	<u>\$384,578</u>

Note 1: As of December 31, 2014, the fund balance has been allocated to 3 special projects, including an infrastructure reserve in the amount of \$3,197.

City of Little Rock, Arkansas
 Monthly Financial Report
 2009A Parks Capital Improvement Bond
 For the Period Ended December 31, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2013 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$29	\$29	\$54
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>29</u>	<u>29</u>	<u>54</u>
EXPENDITURES:					
4 General Government	0	0	478,207	(478,207)	71,431
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>478,207</u>	<u>(478,207)</u>	<u>71,431</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(478,178)	(478,178)	(71,377)
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(478,178)	(478,178)	(71,377)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>479,634</u>	<u>479,634</u>	<u>551,011</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,457</u>	<u>\$1,457</u>	<u>\$479,634</u>

Note: The 2009 Parks Capital Improvement bond proceeds were fully expended by December 2014.

City of Little Rock, Arkansas
 Monthly Financial Report
 2004 Capital Improvements
 For the Period Ended December 31, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2013 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$98	\$98	\$1
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>98</u>	<u>98</u>	<u>1</u>
EXPENDITURES:					
4 General Government	0	0	0	0	3,636
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,636</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	98	98	(3,635)
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	98	98	(3,635)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>6,689</u>	<u>6,689</u>	<u>10,324</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$6,786</u>	<u>\$6,786</u>	<u>\$6,689</u>

Note 1: As of December 31, 2014, the fund balance has been allocated to 3 special projects.

City of Little Rock, Arkansas
 Monthly Financial Report
 2008 & 2009 Library Improvement Bond
 For the Period Ended December 31, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2013 Actual</u>
REVENUES:					
1 Interest income	\$0	\$0	\$1	\$1	\$11
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>11</u>
EXPENDITURES:					
4 General Government	0	0	0	0	0
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	1	1	11
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	(3,137)
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	1	1	(3,126)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>201</u>	<u>201</u>	<u>3,326</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$201</u>	<u>\$201</u>	<u>\$201</u>

Note 1: This fund reflects bond proceeds and interest earnings dedicated to Library improvements.

City of Little Rock, Arkansas
 Monthly Financial Report
 2012 Library Improvement Bond
 For the Period Ended December 31, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2013 Actual</u>
REVENUES:					
1 Interest income	\$0	\$0	\$18,586	\$18,586	\$14,733
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>18,586</u>	<u>18,586</u>	<u>14,733</u>
EXPENDITURES:					
4 General Government	0	0	6,500,416	(6,500,416)	11,356,321
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>6,500,416</u>	<u>(6,500,416)</u>	<u>11,356,321</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(6,481,830)	(6,481,830)	(11,341,588)
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Transfers In	0	0	1,050	1,050	173
9 Transfers Out	0	0	0	0	(750)
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(6,480,780)	(6,480,780)	(11,342,165)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>11,677,751</u>	<u>11,677,751</u>	<u>23,019,916</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$5,196,971</u>	<u>\$5,196,971</u>	<u>\$11,677,751</u>

Note 1: This fund reflects bond proceeds and interest earnings dedicated to Library improvements.

City of Little Rock, Arkansas
 Monthly Financial Report
 2013 Capital Improvement Bonds
 For the Period Ended December 31, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2013 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$196,511	\$196,511	\$31,948
2 Miscellaneous	0	0	0	0	2,421,497
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>196,511</u>	<u>196,511</u>	<u>2,453,445</u>
EXPENDITURES:					
4 Public Works	0	0	9,986,954	(9,986,954)	4,237,718
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>9,986,954</u>	<u>(9,986,954)</u>	<u>4,237,718</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(9,790,443)	(9,790,443)	(1,784,272)
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	58,105,000
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(9,790,443)	(9,790,443)	56,320,728
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>56,320,727</u>	<u>56,320,727</u>	<u>0</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$46,530,285</u>	<u>\$46,530,285</u>	<u>\$56,320,727</u>

Expenditures include:	
Expended	9,986,954
Encumbered	-
Total	<u><u>\$9,986,954</u></u>

Note 1: As of December 31, 2014, the fund balance has been allocated to 42 special projects.

City of Little Rock, Arkansas
Monthly Financial Report
2009A Parks & Recreation Debt Service Fund
For the Period Ended December 31, 2014
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Dec 31, 2013 Unaudited
REVENUES:					
1 Franchise Fees	\$0	\$0	\$0	\$0	\$0
2 Charges for Services	0	0	1,308,100	1,308,100	1,352,761
3 Interest income	0	0	55,022	55,022	(45,633)
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,363,122</u>	<u>1,363,122</u>	<u>1,307,128</u>
EXPENDITURES:					
5 Issuance Cost	0	0	0	0	0
6 Debt Service	0	0	1,306,911	(1,306,911)	1,307,778
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,306,911</u>	<u>(1,306,911)</u>	<u>1,307,778</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	56,211	56,211	(649)
OTHER FINANCING SOURCES (USES):					
9 Bond Proceeds	0	0	0	0	0
10 Bond Reoffering Premium	0	0	0	0	0
11 Discount on Bonds Issued	0	0	0	0	0
12 Payment to Refunded Bond Escrow Agent	0	0	0	0	0
13 Transfer In	0	0	0	0	0
14 Transfers Out	0	0	0	0	0
15 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	56,211	56,211	(649)
16 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>2,121,020</u>	<u>2,121,020</u>	<u>2,121,671</u>
17 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$2,177,232</u>	<u>\$2,177,232</u>	<u>\$2,121,020</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on April 21, 2015.

City of Little Rock, Arkansas
Monthly Financial Report
2007 Infrastructure Debt Service Fund
For the Period Ended December 31, 2014
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Dec 31, 2013 Unaudited
REVENUES:					
1 Franchise Fees	\$0	\$0	\$1,439,213	\$1,439,213	\$1,434,050
2 Interest income	0	0	8,445	8,445	2,340
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,447,657</u>	<u>1,447,657</u>	<u>1,436,390</u>
EXPENDITURES:					
4 Issuance Cost	0	0	0	0	0
5 Debt Service	0	0	1,441,088	(1,441,088)	1,436,300
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,441,088</u>	<u>(1,441,088)</u>	<u>1,436,300</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	6,570	6,570	90
OTHER FINANCING SOURCES (USES):					
8 Bond Proceeds	0	0	0	0	0
9 Bond Reoffering Premium	0	0	0	0	0
10 Discount on Bonds Issued	0	0	0	0	0
11 Payment to Refunded Bond Escrow Agent	0	0	0	0	0
12 Transfer In	0	0	0	0	0
13 Transfers Out	0	0	0	0	0
14 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	6,570	6,570	90
15 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>19,736</u>	<u>19,736</u>	<u>19,646</u>
16 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$26,306</u>	<u>\$26,306</u>	<u>\$19,736</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on April 21, 2015.

City of Little Rock, Arkansas
 Monthly Financial Report
 2002 CIP Junior Lien Bonds Debt Service Fund
 For the Period Ended December 31, 2014
 (Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Dec 31, 2013 Unaudited
REVENUES:					
1 Franchise Fees	\$0	\$0	\$317,880	\$317,880	\$318,048
2 Interest income	0	0	2,077	2,077	508
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>319,957</u>	<u>319,957</u>	<u>318,556</u>
EXPENDITURES:					
4 Debt Service	0	0	319,755	(319,755)	320,298
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>319,755</u>	<u>(319,755)</u>	<u>320,298</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	202	202	(1,742)
OTHER FINANCING SOURCES (USES):					
7 Transfer In	0	0	0	0	0
8 Transfers Out	0	0	0	0	0
9 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	202	202	(1,742)
10 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>18,089</u>	<u>18,089</u>	<u>19,831</u>
11 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$18,291</u>	<u>\$18,291</u>	<u>\$18,089</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on April 21, 2015.

City of Little Rock, Arkansas
Monthly Financial Report
2004 Improvement Bonds Debt Service Fund
For the Period Ended December 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2013 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	0	0	1,665
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,665</u>
EXPENDITURES:					
5 Debt Service	0	0	0	0	3,244,969
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,244,969</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	0	0	(3,243,304)
OTHER FINANCING SOURCES (USES):					
8 Bond Proceeds	0	0	0	0	0
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	(8,895,860)
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	0	0	(12,139,164)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,139,164</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Note: The 2004 bonds were fully redeemed in 2013.

City of Little Rock, Arkansas
 Monthly Financial Report
 2008 & 2009 Library Improvement Bonds Debt Service Fund
 For the Period Ended December 31, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2013 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$3,700,292	\$3,700,292	\$3,595,076
2 Interest Income	0	0	45,301	45,301	(2,735)
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>3,745,593</u>	<u>3,745,593</u>	<u>3,592,341</u>
EXPENDITURES:					
4 Debt Service	0	0	3,735,180	(3,735,180)	3,710,974
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>3,735,180</u>	<u>(3,735,180)</u>	<u>3,710,974</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	10,413	10,413	(118,633)
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Transfers In	0	0	0	0	3,137
9 Transfers Out	0	0	0	0	(201,081)
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	10,413	10,413	(316,576)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>3,876,002</u>	<u>3,876,002</u>	<u>4,192,579</u>
= ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$3,886,416</u>	<u>\$3,886,416</u>	<u>\$3,876,002</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 2012 Library Improvement Bonds Debt Service Fund
 For the Period Ended December 31, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2013 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$3,417,603	\$3,417,603	\$3,295,958
2 Interest Income	0	0	1,119	1,119	890
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>3,418,722</u>	<u>3,418,722</u>	<u>3,296,848</u>
EXPENDITURES:					
4 Debt Service	0	0	3,440,155	(3,440,155)	2,042,725
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>3,440,155</u>	<u>(3,440,155)</u>	<u>2,042,725</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(21,433)	(21,433)	1,254,123
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Transfers In	0	0	0	0	201,831
9 Transfers Out	0	0	(1,050)	(1,050)	(173)
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(22,483)	(22,483)	1,455,781
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>3,544,612</u>	<u>3,544,612</u>	<u>2,088,831</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$3,522,130</u>	<u>\$3,522,130</u>	<u>\$3,544,612</u>

City of Little Rock, Arkansas
 Monthly Financial Report
 2013 Capital Improvement Bonds Debt Service Fund
 For the Period Ended December 31, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2013 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$11,246,667	\$11,246,667	\$10,894,415
2 Interest Income	0	0	3,177	3,177	4,004
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>11,249,844</u>	<u>11,249,844</u>	<u>10,898,418</u>
EXPENDITURES:					
5 Debt Service	0	0	10,561,230	(10,561,230)	310,738
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>10,561,230</u>	<u>(10,561,230)</u>	<u>310,738</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	688,614	688,614	10,587,680
OTHER FINANCING SOURCES (USES):					
8 Bond Proceeds	0	0	0	0	0
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	688,614	688,614	10,587,680
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>10,587,680</u>	<u>10,587,680</u>	<u>0</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$11,276,294</u>	<u>\$11,276,294</u>	<u>\$10,587,680</u>

City of Little Rock, Arkansas
Monthly Financial Report
Fleet Services Fund
For the Period Ended December 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2013 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$13,144,531	\$13,144,531	\$12,500,533	(\$643,998)	\$12,589,652
2 Interest Income	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>13,144,531</u>	<u>13,144,531</u>	<u>12,500,533</u>	<u>(643,998)</u>	<u>12,589,652</u>
OPERATING EXPENSES:					
4 Personnel Services	3,686,321	3,686,321	3,373,489	312,832	3,156,553
5 Supplies and materials	6,694,650	6,694,650	5,976,264	718,386	6,388,377
6 Services and other expenses	2,399,642	2,399,642	2,607,248	(207,606)	2,595,039
7 Repairs and maintenance	249,875	249,875	388,106	(138,231)	126,231
8 Capital outlay	0	0	0	0	0
9 Depreciation and amortization	105,200	105,200	219,711	(114,511)	120,868
10 TOTAL OPERATING EXPENSES	<u>13,135,688</u>	<u>13,135,688</u>	<u>12,564,818</u>	<u>570,870</u>	<u>12,387,067</u>
11 OPERATING INCOME/(LOSS)	8,843	8,843	(64,284)	(73,127)	202,585
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	0	0	11,607	11,607	1,573
13 Grants received	0	0	0	0	0
14 Interest expense	0	0	0	0	0
15 Gain (loss) on disposal of fixed assets	0	0	(14,284)	(14,284)	0
16 Other, net	0	0	1,693,493	1,693,493	112,369
17 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>8,843</u>	<u>8,843</u>	<u>1,626,532</u>	<u>1,617,689</u>	<u>316,527</u>
OPERATING TRANSFERS:					
18 Operating transfers in	0	0	0	0	0
19 Operating transfers out	(124,000)	(124,000)	(124,000)	0	(296,000)
20 NET INCOME/(LOSS)	<u>(115,157)</u>	<u>(115,157)</u>	<u>1,502,532</u>	<u>1,617,689</u>	<u>20,527</u>
21 BEGINNING NET POSITION	<u>2,603,208</u>	<u>2,603,208</u>	<u>2,603,208</u>	<u>0</u>	<u>2,582,680</u>
22 ENDING NET POSITION	<u>\$2,488,051</u>	<u>\$2,488,051</u>	<u>\$4,105,740</u>	<u>\$1,617,689</u>	<u>\$2,603,208</u>

Analysis of Net Position

Cash	
Operating	\$811,215
Debt Reserve	0
Receivable	48,835
Inventory	426,946
Capital Assets, net	2,958,051
Other Assets	660,601
Liabilities	<u>(799,908)</u>
Net Position	<u>\$4,105,740</u>

City of Little Rock, Arkansas
Monthly Financial Report
Vehicle Storage Facility Fund
For the Period Ended December 31, 2014
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Dec 31, 2013 Unaudited
OPERATING REVENUES:					
1 Charges for services	\$1,348,840	\$1,348,840	\$1,347,320	(\$1,520)	\$1,362,661
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>1,348,840</u>	<u>1,348,840</u>	<u>1,347,320</u>	<u>(1,520)</u>	<u>1,362,661</u>
OPERATING EXPENSES:					
4 Personnel Services	656,232	656,232	657,341	(1,109)	630,921
5 Supplies and materials	47,750	47,750	43,085	4,665	50,402
6 Services and other expenses	562,980	562,980	577,906	(14,926)	598,524
7 Repairs and maintenance	28,188	28,188	22,583	5,605	27,780
8 Capital outlay	0	0	0	0	0
9 Depreciation and amortization	26,000	26,000	31,903	(5,903)	26,034
10 TOTAL OPERATING EXPENSES	<u>1,321,150</u>	<u>1,321,150</u>	<u>1,332,818</u>	<u>(11,668)</u>	<u>1,333,661</u>
11 OPERATING INCOME/(LOSS)	27,690	27,690	14,502	(13,188)	29,001
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	0	0	0	0	0
13 Grants received	0	0	0	0	0
14 Interest expense	0	0	0	0	0
15 Gain (loss) on disposal of fixed assets	0	0	0	0	0
16 Other, net	0	0	29,343	(29,343)	0
17 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>27,690</u>	<u>27,690</u>	<u>43,845</u>	<u>(42,531)</u>	<u>29,001</u>
OPERATING TRANSFERS:					
18 Operating transfers in	0	0	0	0	0
19 Operating transfers out	0	0	0	0	0
20 NET INCOME/(LOSS)	<u>27,690</u>	<u>27,690</u>	<u>43,845</u>	<u>(42,531)</u>	<u>29,001</u>
21 BEGINNING NET POSITION	<u>(685,450)</u>	<u>(685,450)</u>	<u>(685,450)</u>	<u>0</u>	<u>(714,452)</u>
22 ENDING NET POSITION	<u>(\$657,760)</u>	<u>(\$657,760)</u>	<u>(\$641,606)</u>	<u>(\$42,531)</u>	<u>(\$685,450)</u>

Analysis of Net Position

Cash	
Operating	(\$689,559)
Debt Reserve	0
Receivable	0
Inventory	0
Capital Assets, net	165,267
Other Assets	0
Liabilities	<u>(117,314)</u>
Net Position	<u>(\$641,606)</u>

City of Little Rock, Arkansas
Monthly Financial Report
Waste Disposal Fund
For the Period Ended December 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2013 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$17,555,000	\$17,555,000	\$17,526,067	(\$28,933)	\$18,417,821
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>17,555,000</u>	<u>17,555,000</u>	<u>17,526,067</u>	<u>(28,933)</u>	<u>18,417,821</u>
OPERATING EXPENSES:					
4 Personnel Services	5,338,107	5,338,107	5,033,130	304,977	5,056,615
5 Supplies and materials	1,666,100	1,666,100	1,300,818	365,282	1,641,053
6 Services and other expenses	3,422,715	3,422,715	3,060,635	362,080	3,157,658
7 Repairs and maintenance	3,137,296	3,137,296	3,019,219	118,077	2,970,146
8 Closure & Postclosure Costs	247,945	247,945	230,962	16,983	280,105
9 Capital outlay	0	0	0	0	0
10 Depreciation and amortization	2,060,000	2,060,000	1,504,870	555,130	1,707,387
11 TOTAL OPERATING EXPENSES	<u>15,872,163</u>	<u>15,872,163</u>	<u>14,149,635</u>	<u>1,722,528</u>	<u>14,812,964</u>
12 OPERATING INCOME/(LOSS)	<u>1,682,837</u>	<u>1,682,837</u>	<u>3,376,432</u>	<u>1,693,595</u>	<u>3,604,857</u>
NONOPERATING REVENUES/(EXPENSES):					
13 Investment income	8,000	8,000	122,249	114,249	(27,144)
14 Grants received	0	0	0	0	0
15 Interest expense	(218,900)	(218,900)	(217,644)	1,256	(426,291)
16 Principal	0	0	0	0	0
17 Gain (loss) on disposal of fixed assets	0	0	(136,643)	(136,643)	0
18 Other, net	0	0	204,296	204,296	170,350
19 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>1,471,937</u>	<u>1,471,937</u>	<u>3,348,690</u>	<u>1,876,753</u>	<u>3,321,772</u>
OPERATING TRANSFERS:					
20 Bond transfers in	0	0	0	0	0
21 Operating transfers in	0	0	0	0	0
22 Operating transfers out	(1,564,863)	(1,564,863)	(1,564,863)	0	(1,378,254)
23 NET INCOME/(LOSS)	<u>(92,926)</u>	<u>(92,926)</u>	<u>1,783,827</u>	<u>1,876,753</u>	<u>1,943,518</u>
24 BEGINNING NET POSITION	<u>18,779,941</u>	<u>18,779,941</u>	<u>18,779,941</u>	<u>0</u>	<u>16,836,421</u>
25 ENDING NET POSITION	<u>\$18,687,015</u>	<u>\$18,687,015</u>	<u>\$20,563,768</u>	<u>\$1,876,753</u>	<u>\$18,779,941</u>

Analysis of Net Position

Cash	
Operating	\$7,961,689
Debt Reserve	1,817,767
Receivable	2,815,692
Inventory	0
Capital Assets, net	17,303,859
Other Assets	17,498
Liabilities	<u>(9,352,737)</u>
Net Position	<u>\$20,563,768</u>

City of Little Rock, Arkansas
Monthly Financial Report
Rivermarket Garage Fund
For the Period Ended December 31, 2014
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Dec 31, 2013 Unaudited
OPERATING REVENUES:					
1 Statehouse Parking	\$576,617	\$576,617	\$601,927	\$25,310	\$596,749
2 RiverMarket Parking	695,000	695,000	682,376	(12,624)	634,273
3 Business Licenses	270,000	270,000	273,596	3,596	267,378
4 Street Repairs	180,000	180,000	201,605	21,605	153,039
5 Parking Meters	500,000	500,000	385,380	(114,620)	486,584
6 Other	450	450	0	(450)	0
7 TOTAL OPERATING REVENUES	<u>2,222,067</u>	<u>2,222,067</u>	<u>2,144,883</u>	<u>(77,184)</u>	<u>2,138,023</u>
OPERATING EXPENSES:					
8 Statehouse Parking	477,710	477,710	508,993	(31,283)	409,759
9 RiverMarket Parking	637,661	637,661	672,892	(35,231)	558,757
10 Other	0	0	0	0	0
11 Depreciation and amortization	220,200	220,200	234,428	(14,228)	220,186
12 TOTAL OPERATING EXPENSES	<u>1,335,571</u>	<u>1,335,571</u>	<u>1,416,313</u>	<u>(80,742)</u>	<u>1,188,701</u>
13 OPERATING INCOME/(LOSS)	<u>886,496</u>	<u>886,496</u>	<u>728,571</u>	<u>(157,926)</u>	<u>949,322</u>
NONOPERATING REVENUES/(EXPENSES):					
14 Investment income	2,100	2,100	7,833	5,733	(1,302)
15 Debt Service	0	0	0	0	0
16 Interest expense	(489,700)	(489,700)	(489,707)	(7)	(632,754)
17 Principal	0	0	0	0	0
18 Gain (loss) on disposal of fixed assets	0	0	0	0	0
19 Other, net	(29,300)	(29,300)	(27,805)	1,495	0
20 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>369,596</u>	<u>369,596</u>	<u>218,892</u>	<u>(150,704)</u>	<u>315,267</u>
OPERATING TRANSFERS:					
21 Operating transfers in	0	0	0	0	0
22 Operating transfers out	(369,596)	(369,596)	(239,268)	130,328	(283,326)
23 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>(20,376)</u>	<u>(20,376)</u>	<u>31,940</u>
24 BEGINNING NET POSITION	<u>469,502</u>	<u>469,502</u>	<u>469,502</u>	<u>0</u>	<u>437,559</u>
25 ENDING NET POSITION	<u>\$469,502</u>	<u>\$469,502</u>	<u>\$449,125</u>	<u>(\$20,376)</u>	<u>\$469,502</u>

Analysis of Net Position

Cash	
Operating	\$830,896
Debt Reserve	1,447,833
Receivable	148,255
Inventory	0
Capital Assets, net	7,084,201
Other Assets	481,716
Liabilities	<u>(9,543,775)</u>
Net Position	<u>\$449,125</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on April 21, 2015.

City of Little Rock, Arkansas
Monthly Financial Report
Police Pension and Relief Fund
For the Period Ended December 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2013 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$502,899
2 Plan members	0	0	0	0	2,899
3 General property taxes	0	0	0	0	(190,398)
4 State insurance turnback and guarantee fund	0	0	0	0	1,594,805
5 Other	0	0	0	0	978,065
6 Total Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,888,271</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	0	0	3,094,484
8 Interest and dividends	0	0	0	0	1,322,849
9	0	0	0	0	4,417,332
10 Less investment expense	0	0	0	0	(239,915)
11 Net investment income (loss)	0	0	0	0	4,177,417
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,065,689</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	0	0	12,913,028
14 Administrative expenses	0	0	0	0	51,193
15 Other Deductions	0	0	0	0	41,686,362
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>54,650,583</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(47,584,894)</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>47,584,893</u>
19 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Note 1: Administration of the Police Pension and Relief Fund was transferred to LOPFI in December 2013.

City of Little Rock, Arkansas
Monthly Financial Report
Fire Pension and Relief Fund
For the Period Ended December 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2013 Unaudited</u>	
ADDITIONS:						
Contributions:						
1	Employer	\$0	\$0	\$533,835	\$533,835	\$541,083
2	Plan members	0	0	33,835	33,835	41,083
3	General property taxes	0	0	3,857,005	3,857,005	3,701,820
4	State insurance turnback and guarantee fund	0	0	1,339,614	1,339,614	939,120
5	Other	0	0	0	0	286,320
6	Total Contributions	<u>0</u>	<u>0</u>	<u>5,764,288</u>	<u>5,764,288</u>	<u>5,509,427</u>
Investment income (loss):						
7	Net increase (decrease) in fair value of investments	0	0	1,112,734	1,112,734	6,129,308
8	Interest and dividends	0	0	1,824,196	1,824,196	2,129,572
9		0	0	2,936,930	2,936,930	8,258,881
10	Less investment expense	0	0	(334,080)	(334,080)	(326,979)
11	Net investment income (loss)	0	0	2,602,850	2,602,850	7,931,902
12	TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>8,367,138</u>	<u>8,367,138</u>	<u>13,441,328</u>
DEDUCTIONS:						
13	Benefits paid directly to participants	0	0	11,046,933	(11,046,933)	10,808,801
14	Administrative expenses	0	0	38,267	(38,267)	40,456
15		0	0	11,085,199	(11,085,199)	10,849,257
16	NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(2,718,061)</u>	<u>(2,718,061)</u>	<u>2,592,071</u>
17	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>73,667,549</u>	<u>73,667,549</u>	<u>71,075,478</u>
18	NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$70,949,485</u>	<u>\$70,949,485</u>	<u>\$73,667,549</u>

Note 1: Net Position includes \$11,638,814 held in the DROP (deferred retirement option program) account.

City of Little Rock, Arkansas
 Monthly Financial Report
 Non-Uniform Defined Benefit Fund
 For the Period Ended December 31, 2014
 (Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2013 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$952,144	\$952,144	\$1,168,289
2 Plan members	0	0	687,638	687,638	1,215,303
3 General property taxes	0	0	0	0	0
4 State insurance turnback and guarantee fund	0	0	0	0	0
5 Other	0	0	6,091	6,091	5,516
6 Total Contributions	<u>0</u>	<u>0</u>	<u>1,645,873</u>	<u>1,645,873</u>	<u>2,389,107</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	378,163	378,163	973,192
8 Interest and dividends	0	0	286,862	286,862	270,731
9	0	0	665,024	665,024	1,243,923
10 Less investment expense	0	0	(59,691)	(59,691)	(53,394)
11 Net investment income (loss)	0	0	605,333	605,333	1,190,529
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>2,251,206</u>	<u>2,251,206</u>	<u>3,579,636</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	1,893,101	(1,893,101)	1,715,844
14 Administrative expenses	0	0	0	0	0
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>1,893,101</u>	<u>(1,893,101)</u>	<u>1,715,844</u>
16 NET INCREASE (DECREASE)	0	0	358,105	358,105	1,863,792
17 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>11,853,955</u>	<u>11,853,955</u>	<u>9,990,162</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$12,212,060</u>	<u>\$12,212,060</u>	<u>\$11,853,955</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on April 21, 2015.

City of Little Rock, Arkansas
Monthly Financial Report
Non-Uniform Defined Contribution Fund
For the Period Ended December 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2013 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$332,065	\$332,065	\$2,334,708
2 Plan members	0	0	176,558	176,558	1,243,291
3 General property taxes	0	0	0	0	0
4 State insurance turnback and guarantee fund	0	0	0	0	0
5 Other	0	0	12,110	12,110	17,581
6 Total Contributions	<u>0</u>	<u>0</u>	<u>520,733</u>	<u>520,733</u>	<u>3,595,580</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	(3,527,121)	(3,527,121)	4,256,734
8 Interest and dividends	0	0	530,457	530,457	894,177
9	0	0	(2,996,664)	(2,996,664)	5,150,911
10 Less investment expense	0	0	(151,177)	(151,177)	(212,859)
11 Net investment income (loss)	0	0	(3,147,841)	(3,147,841)	4,938,053
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>(2,627,108)</u>	<u>(2,627,108)</u>	<u>8,533,632</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	19,484,411	(19,484,411)	3,507,173
14 Administrative expenses	0	0	0	0	0
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>19,484,411</u>	<u>(19,484,411)</u>	<u>3,507,173</u>
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(22,111,519)</u>	<u>(22,111,519)</u>	<u>5,026,460</u>
17 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>43,683,168</u>	<u>43,683,168</u>	<u>38,656,705</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$21,571,649</u>	<u>\$21,571,649</u>	<u>\$43,683,168</u>

Note: The City implemented a new defined benefit plan for non-uniform employees in 2014. Employees were given the option to purchase prior service credit by rolling over assets from the Non-Uniform Defined Contribution Fund.

City of Little Rock, Arkansas
Monthly Financial Report
401 (a) Pension Fund
For the Period Ended December 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2013 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$379,900	\$379,900	\$533,522
2 Plan members	0	0	299,085	299,085	533,517
3 General property taxes	0	0	0	0	0
4 State insurance turnback and guarantee fund	0	0	0	0	0
5 Other	0	0	0	0	0
6 Total Contributions	<u>0</u>	<u>0</u>	<u>678,985</u>	<u>678,985</u>	<u>1,067,039</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	380,162	380,162	1,724,756
8 Interest and dividends	0	0	0	0	0
9	<u>0</u>	<u>0</u>	<u>380,162</u>	<u>380,162</u>	<u>1,724,756</u>
10 Less investment expense	0	0	0	0	(203)
11 Net investment income (loss)	0	0	380,162	380,162	1,724,553
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>1,059,146</u>	<u>1,059,146</u>	<u>2,791,592</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	3,566,368	(3,566,368)	1,009,933
14 Administrative expenses	0	0	0	0	0
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>3,566,368</u>	<u>(3,566,368)</u>	<u>1,009,933</u>
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(2,507,222)</u>	<u>(2,507,222)</u>	<u>1,781,659</u>
17 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>10,539,889</u>	<u>10,539,889</u>	<u>8,758,230</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$8,032,667</u>	<u>\$8,032,667</u>	<u>\$10,539,889</u>

Note: The City implemented a new defined benefit plan for non-uniform employees in 2014. Employees were given the option to purchase prior service credit by rolling over assets from the 401 (a) Pension Fund.

City of Little Rock, Arkansas
Monthly Financial Report
Health Management Trust Fund
For the Period Ended December 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2013 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$0
2 Plan members	0	0	228,074	228,074	247,907
3 General property taxes	0	0	0	0	0
4 State insurance turnback and guarantee fund	0	0	0	0	0
5 Other	0	0	0	0	0
6 Total Contributions	<u>0</u>	<u>0</u>	<u>228,074</u>	<u>228,074</u>	<u>247,907</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	36,963	36,963	81,075
8 Interest and dividends	0	0	48,781	48,781	31,890
9	0	0	85,744	85,744	112,965
10 Less investment expense	0	0	(21,091)	(21,091)	(19,284)
11 Net investment income (loss)	0	0	64,653	64,653	93,681
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>292,727</u>	<u>292,727</u>	<u>341,587</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	0	0	0
14 Administrative expenses	0	0	0	0	0
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16 NET INCREASE (DECREASE)	0	0	292,727	292,727	341,587
17 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>2,096,711</u>	<u>2,096,711</u>	<u>1,755,124</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$2,389,440</u>	<u>\$2,389,440</u>	<u>\$2,096,711</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on April 21, 2015.

City of Little Rock, Arkansas
Monthly Financial Report
2014 Defined Benefit Plan
For the Period Ended December 31, 2014
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2013 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$3,380,795	\$3,380,795	\$0
2 Plan members	0	0	1,692,853	1,692,853	0
3 Participant Directed Transfer	0	0	25,116,525	25,116,525	0
4 General property taxes	0	0	0	0	0
5 State insurance turnback and guarantee fund	0	0	0	0	0
6 Other	0	0	12,359	12,359	0
7 Total Contributions	<u>0</u>	<u>0</u>	<u>30,202,533</u>	<u>30,202,533</u>	<u>0</u>
Investment income (loss):					
8 Net increase (decrease) in fair value of investments	0	0	439,795	439,795	0
9 Interest and dividends	0	0	460,757	460,757	0
10	0	0	900,552	900,552	0
11 Less investment expense	0	0	(137,018)	(137,018)	0
12 Net investment income (loss)	0	0	763,534	763,534	0
13 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>30,966,067</u>	<u>30,966,067</u>	<u>0</u>
DEDUCTIONS:					
14 Benefits paid directly to participants	0	0	157,140	(157,140)	0
15 Administrative expenses	0	0	0	0	0
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>157,140</u>	<u>(157,140)</u>	<u>0</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>30,808,927</u>	<u>30,808,927</u>	<u>0</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
19 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$30,808,927</u>	<u>\$30,808,927</u>	<u>\$0</u>

Note: The City implemented a new defined benefit plan for non-uniform employees in 2014. Employees were given the option to purchase prior service credit by rolling over assets from the Non-Uniform Defined Contribution Fund, the 401(a) Pension Fund, and other available sources.

City of Little Rock, Arkansas
Monthly Financial Report
Definitions
For the Period Ended December 31, 2014
(Unaudited)

Accrual Basis of Accounting means a Basis of Accounting that recognizes the financial effect of transactions, events and interfund activities when they occur, regardless of the timing of related cash flows.

Revenue(s) means: (1) Increases in the net current assets of a Governmental Fund Type from other than expenditure refunds and residual equity transfers, but does not include any general long-term debt proceeds and operating transfers in - which are classified as "other financing sources" -- unless these constitute a reservation of fund balances for encumbrances carried forward from the prior year and the expenditure for which the fund balance was created has also been carried forward; or (2) Increases in the net total assets of a Proprietary Fund Type from other than expense refunds, capital contributions and residual equity transfers, but does not include operating transfer in which are classified separately from revenues unless these constitute a reservation of fund balances for encumbrances carried forward from the prior year and the expense for which the fund balance was created has also been carried forward.

Expenditures means decreases in net financial resources under the current financial resources measurement focus, and pertains to payment of normal operating payments and encumbrances. Expenditures are measured in governmental fund accounting.

Expenses mean the cost of doing business in a proprietary organization, and can be either outflows or the using up of assets - cost expiration - such as the depreciation of fixed assets.

Fund Balance means the difference between assets and liabilities reported in the governmental fund. The Fund Balance is the excess of revenue or expenditures that has accumulated since the inception of the fund.

Note: The financials reports for all funds are prepared using the accrual basis of accounting.

Accounts Payable, Bonds Payable and Other Payables
For the Period Ended December 31, 2014

<u>Fund</u>	<u>Accounts Payable</u>	<u>Wages and Benefits Payable</u>	<u>Other Payables</u>	<u>Deferred Revenues</u>	<u>Revenue Bonds Payable</u>	<u>Total Payables Total</u>	<u>Encumbrances</u>
100 General	4,646,435	4,320,637	1,063,773	33,104,026	0	43,134,871	0
108 General - Special Projects	428,322			504,971		933,293	0
110 Seized Money			68,101			68,101	0
200 Street	94,428		4,342	5,473,063		5,571,833	0
205 Street - Special Projects	387,670					387,670	0
210 Special Projects	277,032			29,988		307,020	0
215 Infrastructure						0	0
220 911	2,744		312,740			315,485	0
230 CDBG	17,808					17,808	0
240 HIPP	11,587		19,366			30,953	0
250 NHSP						0	0
270 Grants	337,860			1,267,276		1,605,136	0
304 1998 Capital Improvement - Infrastructure						0	0
305 2009 Capital Improvements						0	0
310 Issuance and Reserve Fund						0	0
322 2008 Library Improvement Bonds						0	0
323 2012 Library Improvement Bonds						0	0
325 Short Term Financing Capital Improvements						0	0
326 2012-2021 Capital Project Fund	482,757					482,757	0
330 2013 Capital Improvement Bond	1,117,360		1,804,037			2,921,398	0
505 2009 Parks & Rec Cap Improvement			463,531			463,531	0
506 Infrastructure Debt Service						0	0
509 2002 CIP Jr. Lien Bonds						0	0
522 2008 Library Improvement Bonds Debt Service				6,982,219		6,982,219	0
523 2012 Library Improvement Bonds Debt Service				3,408,166		3,408,166	0
530 2013 Improvement Bonds Debt Service Fund				11,400,957		11,400,957	0
600 Fleet	473,178		326,730			799,908	0
601 Vehicle Storage Facility	23,979		71,421	21,913		117,314	0
603 Waste Disposal	168,314		5,384,423	0	3,800,000	9,352,737	0
612 Rivermarket Garage Fund	53,410		222,918	612,447	8,655,000	9,543,775	0
800 Police Pension						0	0
801 Fire Pension		(0)	4,607			4,606	0
803 Non-Uniform Defined Benefit						0	0
804 Non-Uniform Defined Contribution						0	0
805 401 (a) Pensions						0	0
806 Health Management Trust Fund						0	0
807 2014 DB Plan						0	0
940 Accounts Payable Clearing Fund	23,731					23,731	0
Totals	8,546,616	4,320,637	9,745,989	62,805,027	12,455,000	97,873,269	0

SUMMARY OF BOND INDEBTEDNESS
For the month ended December 31, 2014

<u>GENERAL OBLIGATION DEBT</u>	<u>TRUSTEE</u>	<u>ORIGINAL AMOUNT</u>	<u>MATURITY DATE</u>	<u>INTEREST RATE</u>	<u>PRINCIPAL BALANCE AT 12/31/13</u>	<u>BONDS ISSUED</u>	<u>PRINCIPAL PAID IN 2014</u>	<u>BONDS RETIRED 2014</u>	<u>PRINCIPAL BALANCE AT 12/31/2014</u>	<u>INTEREST PAID IN 2014</u>
2008 Library Construction and Improvement Bonds	Regions Bank (Paying Agent & Registrar	4,000,000	3/1/2028	3.00% - 4.75%	2,775,000	0	165,000	175,000	2,435,000	112,878
2009 Library Construction and Improvement Bonds	Regions Bank (Paying Agent & Registrar	28,000,000	3/1/2028	3.00% - 5.00%	20,590,000	0	1,175,000	1,295,000	18,120,000	809,803
2012 Library Construction and Refunding Bonds	Regions Bank (Paying Agent & Registrar	31,015,000	3/1/2032	2.00% - 4.00%	29,945,000	0	1,185,000	1,295,000	27,465,000	940,430
2013 Limited Tax Capital Improvement	First Security Bank (Paying Agent & Registrar	58,105,000	4/1/2033	1.00% - 5.00%	58,105,000	0	5,230,000	3,705,000	49,170,000	1,620,330
<u>REVENUE BONDS</u>										
2007 Capital Improvement Revenue Refunding Bond	U.S. Bank	13,350,000	10/1/2019	4.00% - 5.00%	7,390,000	0	1,105,000	0	6,285,000	334,213
2002 Junior Lien Revenue Bonds	U.S. Bank	3,630,000	10/1/2018	3.50% - 4.65%	1,410,000	0	255,000	0	1,155,000	62,880
2009A Parks & Rec Revenue Bonds	Bank of the Ozarks	7,830,000	1/1/2039	2.00% - 5.50%	7,120,000	0	140,000	0	6,980,000	361,063
2009B Parks & Rec	Bank of the Ozarks	12,120,000	1/1/2039	2.00% - 5.375%	11,345,000	0	220,000	0	11,125,000	575,148
2003 Capital Improvement and Refunding-Parking Project	U.S. Bank	11,855,000	7/1/2028	1.50% - 5.30%	9,080,000	0	425,000	0	8,655,000	464,535
2007 Waste Disposal Revenue Bond	Citizens Bank	3,400,000	5/1/2022	5.30% - 5.87%	2,360,000	0	210,000	0	2,150,000	128,770
2010 Waste Disposal Revenue Bonds	BancorpSouth	6,570,000	5/1/2016	1.90% - 3.77%	2,435,000	0	785,000	0	1,650,000	70,338
<u>TEMPORARY NOTE</u>										
2011 Temporary Note	Pinnacle Public Finance	4,600,000	12/22/2016	1.75%	2,807,737	0	919,723	0	1,888,013	49,135
2012 Temporary Note	Banc of America Public Capital Corp.	18,580,000	3/28/2017	1.38%	14,964,709	0	3,664,647	0	11,300,062	206,513
2013 Temporary Note	USBank	7,700,000	7/30/2018	1.61%	7,700,000	0	1,491,204	0	6,208,796	123,970
2014 Temporary Note	SunTrust Equipment Finance & Leasing Corp	5,916,000	6/27/2019	1.46%	0	5,916,000	0	0	5,916,000	0
Grand Total		\$216,671,000			\$178,027,446	\$5,916,000	\$16,970,574	\$6,470,000	\$160,502,872	\$5,860,003